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Attorneys for Plaintiff  
Toy Play LLC

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
TOY PLAY, LLC,	:
	:
Plaintiff,	:
	:
- against -	:
	:
GEOMETIX INTERNATIONAL, LLC,	:
	:
Defendant.	:
-----X	

07 Civ. 11226 (WHP)

**REPLY TO  
COUNTERCLAIMS**

Plaintiff Toy Play, LLC, by its undersigned counsel, as and for its Reply to the Answer and Counterclaims filed by Defendant on January 17, 2008, hereby states as follows:

1. To the extent paragraph 39 of the Counterclaims incorporates factual allegations contained in paragraphs 1-38 of Defendant's Answer and Affirmative Defenses, Plaintiff is not obliged to respond. To the extent any such allegations incorporated by reference into paragraph 39 are premised on the validity or efficacy of the proposed agreement attached to Defendant's Answer and Counterclaim as Exhibit A, such allegations are denied.

2. In response to the allegations contained in paragraph 40 of the Counterclaims, Plaintiff admits that the parties negotiated for several months in 2004 concerning the proposed agreement attached to Defendant's Answer and Counterclaims

as Exhibit A but denies that such proposed agreement was ever concluded, took effect or became valid.

3. In response to the allegations contained in paragraphs 41 and 42 of the Counterclaims, Plaintiff refers Defendant and the Court to the terms of the proposed agreement attached to Defendant's Answer and Counterclaims as Exhibit A, the terms of which speak for themselves, and denies that such proposed agreement was ever concluded, took effect or became valid.

4. In response to the allegations contained in paragraph 43 of the Counterclaims, Plaintiff admits that it never paid any sums of money to Defendant under the terms of the proposed agreement attached to Defendant's Answer and Counterclaims as Exhibit A because such proposed agreement was never concluded and never took effect, meaning no such payments were ever due.

5. Plaintiff denies the allegations contained in paragraphs 44 and 45 of the Counterclaims.

6. In response to the allegations contained in paragraph 46 of the Counterclaims, Plaintiff incorporates its responses in paragraphs 1 through 5 above as if fully set forth herein.

7. In response to the allegations contained in paragraphs 47 and 48 of the Counterclaims, Plaintiff refers Defendant and the Court to the terms of the proposed agreement attached to Defendant's Answer and Counterclaim as Exhibit A, the terms of which speak for themselves, and denies that such proposed agreement was ever concluded, took effect or became valid.

8. In response to the allegations contained in paragraph 49 of the Counterclaims, Plaintiff admits that it never made or prepared to make any of the purchases contemplated under the proposed agreement attached to Defendant's Answer and Counterclaims as Exhibit A because such proposed agreement was never concluded and never took effect, meaning no such purchases were ever required.

9. Plaintiff denies the allegations contained in paragraphs 50 and 51 of the Counterclaims.

10. In response to the allegations contained in paragraph 52 of the Counterclaims, Plaintiff incorporates its responses in paragraphs 1 through 9 above as if fully set forth herein.

11. In response to the allegations contained in paragraphs 53 and 54 of the Counterclaims, Plaintiff refers Defendant and the Court to the terms of the proposed agreement attached to Defendant's Answer and Counterclaims as Exhibit A, the terms of which speak for themselves, and denies that such proposed agreement was ever concluded, took effect or became valid.

12. In response to the allegations contained in paragraph 55 of the Counterclaims, Plaintiff admits that it never paid any sums of money to Defendant under the terms of the proposed agreement attached to Defendant's Answer and Counterclaim as Exhibit A, nor did it ever manufacture, market, distribute or sell any products pursuant to such proposed agreement, because such proposed agreement was never concluded and never took effect, meaning no such payments were ever due.

13. Plaintiff denies the allegations contained in paragraphs 56 and 57 of the Counterclaims.

14. In response to the allegations contained in paragraph 58 of the Counterclaims, Plaintiff incorporates its responses in paragraphs 1 through 13 above as if fully set forth herein.

15. Plaintiff denies the allegations contained in paragraph 59 of the Counterclaims.

16. In response to the allegations contained in paragraph 60 of the Counterclaims, Plaintiff admits that it never paid any sums of money to Defendant under the terms of the proposed agreement attached to Defendant's Answer and Counterclaim as Exhibit A because such proposed agreement was never concluded and never took effect, meaning no such payments were ever due.

17. Plaintiff denies the allegations contained in paragraphs 61 through 63 of the Counterclaims.

18. In response to the allegations contained in paragraph 64 of the Counterclaims, Plaintiff incorporates its responses in paragraphs 1 through 17 above as if fully set forth herein.

19. Plaintiff denies the allegations contained in paragraphs 65 through 69 of the Counterclaims.

20. In response to the allegations contained in paragraph 70 of the Counterclaims, Plaintiff incorporates its responses in paragraphs 1 through 19 above as if fully set forth herein.

21. Plaintiff denies the allegations contained in paragraphs 71 through 74 of the Counterclaims.

**FIRST AFFIRMATIVE DEFENSE**

The Counterclaims fail to state claims upon which relief may be granted.

**SECOND AFFIRMATIVE DEFENSE**

Defendant lacks standing to prosecute its second counterclaim.

**THIRD AFFIRMATIVE DEFENSE**

Defendant's Counterclaims are barred under the doctrines of laches, waiver, estoppel and acquiescence.

WHEREFORE, Plaintiff prays that this Court:

1. Dismiss the Counterclaims with prejudice; and
2. Award Plaintiff such other and further relief as the Court deems

just and proper.

Dated: New York, New York  
March 10, 2008

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